

Eastern Cape: Buffalo City(BUF) - Table SA11 Property Rates Summary

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
Valuation:	1									
Date of valuation:		20080701	20080701	20080701	20080701					
Financial year valuation used		July 2009	July 2009	July 2009	July 2009			Yes		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			No		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			No		
Municipal partnership s38 used? (Y/N)		No	No	No	No					
No. of assistant valuers (FTE)	3	5	5	5	5	5	5			
No. of data collectors (FTE)	3	3	3	3	3	3	3	3	3	3
No. of internal valuers (FTE)	3	2	2	2	2	2	2	1	1	1
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4	8	8	8	8	8	8	8	8	8
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)		27	27	24						
No. of properties	5	151 612	152 426	151 910	153 000	15 300	15 300	154 611	155 100	155 600
No. of sectional title values	5	1 044	6 711	6 711	6 711	6 711	6 711	7 324	7 340	7 352
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		1	2	2	2	2	2	2	2	2
No. of valuation roll amendments										
No. of objections by rate payers		53	178	403	570	570	570	6 039	150	150
No. of appeals by rate payers		4	30	5	20	20		242	6	6
No. of successful objections	8	27	128	262	370	370		120	3	3
No. of successful objections > 10%	8	19	51	243	180	180	8	1 500	10	10
Supplementary valuation										
Public service infrastructure value (R millions)	5									
Municipality owned property value (R millions)										
Valuation reductions:										
Valuation reductions-public infrastructure (R millions)										
Valuation reductions-nature reserves/park (R millions)										
Valuation reductions-mineral rights (R millions)										
Valuation reductions-R15,000 threshold (R millions)		1 604		1 606	1 608	1 608	1 608	1 611	1 616	1 623
Valuation reductions-public worship (R millions)										
Valuation reductions-other (R millions)										
Total valuation reductions: (R millions)		1 604		1 606	1 608	1 608	1 608	1 611	1 616	1 623
Total value used for rating (R millions)	5	61 510	62 419	6 281	6 281	6 281	6 395	6 395	6 395	6 395
Total land value (R millions)	5									
Total value of improvements (R millions)	5									
Total market value (R millions)	5	63 095	63 629	64 020	64 020	64 020	6 516	77 916	79 864	81 861
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes					
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes					
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No					
Special rating area used? (Y/N)		No	No	No	No					
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes					
Fixed amount minimum value (R thousands)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R thousands)	6	469 811	544 082	602 194	674 843	701 115	701 115	826 221	919 584	1 023 497
Rate revenue expected to collect (R thousands)	6	439 273	508 717	563 051	630 978	655 543	655 543	772 517	859 811	956 970
Expected cash collection rate (%)		93.5%	93.5%	93.5%	93.5%	93.5%	93.5%	93.5%	93.5%	93.5%
Special rating areas (R thousands)	7									
Rebates, exemptions - indigent (R thousands)										
Rebates, exemptions - pensioners (R thousands)		5 374	10 097	9 700	11 405	11 405	11 405	12 694	14 154	15 782
Rebates, exemptions - bona fide farm (R thousands)										
Rebates, exemptions - other (R thousands)		2 409	1 651	1 726	3 306	3 306	3 306	3 679	4 102	4 574
Phase-in reductions/discounts (R thousands)		9 334	10 404	11 340	12 929	12 929	12 929	14 390	16 045	17 891
Total rebates,exemptns,eductns,discs (R thousands)		17 117	22 152	22 767	27 640	27 640	27 640	30 764	34 301	38 246

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

Eastern Cape: Nelson Mandela Bay(NMA) - Table SA11 Property Rates Summary

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
Valuation:	1									
Date of valuation:		20070701	20070701	20070701	20130401					
Financial year valuation used		2008/09	2008/09	2008/09	2013/14			2013/14		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		N	N	N	N	N	N	N	N	N
No. of assistant valuers (FTE)	3	6	4	4	4	4	4	4	4	4
No. of data collectors (FTE)	3	10	9	6	6	6	7	7	7	7
No. of internal valuers (FTE)	3	7	6	5	5	5	6	6	6	6
No. of external valuers (FTE)	3			4						
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes					
Implementation time of new valuation roll (mths)		36	48	60	12					
No. of properties	5	258 764	259 795	261 042	250 026	261 660	262 183	263 232	264 285	265 342
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		2	2	2	2	2	2	2	2	2
No. of valuation roll amendments		9 560	9 900	3 879	250 026	258 526	267 526	9 500	9 600	10 000
No. of objections by rate payers		160	15	20	4 658	4 683	4 708	30	31	45
No. of appeals by rate payers		8	2	6	559	570	585	10	7	8
No. of successful objections	8		15	14	4 099	4 113	4 123	20	24	37
No. of successful objections > 10%	8				575	580	590			
Supplementary valuation		3 775 138 796	3 870 000 000	3 371 595 672	7 974 248 730	8 000 000 000	8 001 000 000	4 270 000 000	4 275 000 000	4 400 000 000
Public service infrastructure value (R millions)	5	4 085	3 936	2 791	3 140	3 180	3 180	3 200	3 283	3 300
Municipality owned property value (R millions)		1 642	1 810	1 802						
Valuation reductions:										
Valuation reductions-public infrastructure (R millions)		1 225	1 182	837	942	1 382	1 473	1 521	1 569	1 619
Valuation reductions-nature reserves/park (R millions)										
Valuation reductions-mineral rights (R millions)										
Valuation reductions-R15,000 threshold (R millions)		3 152	3 180	3 212	3 559	3 274	3 489	3 603	3 718	3 836
Valuation reductions-public worship (R millions)										
Valuation reductions-other (R millions)										
Total valuation reductions: (R millions)		4 378	4 361	4 049	4 501	4 656	4 962	5 124	5 288	5 455
Total value used for rating (R millions)	5	111 864	112 286	111 799	125 904	122 056	130 056	134 326	138 601	143 001
Total land value (R millions)	5									
Total value of improvements (R millions)	5									
Total market value (R millions)	5	125 823	126 352	121 273	141 097	129 851	137 851	142 121	146 396	150 796
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Special rating area used? (Y/N)		No	No	No	No					
Phasing-in properties s21 (number)		711								
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R thousands)										
Non-residential prescribed ratio s19? (%)		200.0%	200.0%	200.0%	200.0%			200.0%		
Rate revenue:										
Rate revenue budget (R thousands)	6	838 855	969 000	1 098 412	1 231 170	1 302 249	1 302 249	1 425 963	1 568 559	1 646 987
Rate revenue expected to collect (R thousands)	6									
Expected cash collection rate (%)										
Special rating areas (R thousands)	7									
Rebates, exemptions - indigent (R thousands)										
Rebates, exemptions - pensioners (R thousands)		1 899	2 130	1 930	2 010	2 881	2 890	3 155	3 470	3 835
Rebates, exemptions - bona fide farm (R thousands)										
Rebates, exemptions - other (R thousands)		15 139	23 930	28 880	31 683	38 266	38 266	41 901	46 091	50 931
Phase-in reductions/discounts (R thousands)		22 926	22 672	24 954	27 590	32 274	32 274	35 340	38 874	42 956
Total rebates,exemptns,eductns,discs (R thousands)		39 963	48 732	55 764	61 284	73 421	73 430	80 396	88 435	97 721

References

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2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

Free State: Mangaung(MAN) - Table SA11 Property Rates Summary

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
Valuation:	1									
Date of valuation:		2009/07/01	2009/07/01	2009/07/01	2009/07/01	2013/07/01	2013/07/01	2013/07/01	2013/07/01	2013/07/01
Financial year valuation used		2009	2009	2009	2009	2013	2013	2013	2013	2013
Municipal by-laws s6 in place? (Y/N)	2							Yes	Yes	Yes
Municipal/assistant valuer appointed? (Y/N)								Yes	Yes	Yes
Municipal partnership s38 used? (Y/N)		N/A	N/A	N/A	No	No	No	No	NO	NO
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)								Yes	Yes	Yes
Implementation time of new valuation roll (mths)								40	28	16
No. of properties	5	389 722	392 645	392 645	200 343	202 343	202 343	201 179	201 179	201 179
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations			1 291	1 291	8 768			37 797		
No. of valuation roll amendments					11			37 797		
No. of objections by rate payers					12			7 686		
No. of appeals by rate payers					11			1 230		
No. of successful objections	8				10					
No. of successful objections > 10%	8				10					
Supplementary valuation					4	4	4	4	4	4
Public service infrastructure value (R millions)	5							84	84	84
Municipality owned property value (R millions)			2 184	2 184	3 015			4 343	4 343	4 343
Valuation reductions:										
Valuation reductions-public infrastructure (R millions)										
Valuation reductions-nature reserves/park (R millions)										
Valuation reductions-mineral rights (R millions)										
Valuation reductions-R15,000 threshold (R millions)					30			12		
Valuation reductions-public worship (R millions)					2					
Valuation reductions-other (R millions)										
Total valuation reductions: (R millions)					32			12		
Total value used for rating (R millions)	5		37 308	37 308	41 346			98 266		
Total land value (R millions)	5									
Total value of improvements (R millions)	5									
Total market value (R millions)	5		37 308	37 308	41 346			98 266		
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5									
Differential rates used? (Y/N)										
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R thousands)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R thousands)	6	396 843	445 409	445 409	493 976	535 964		866 175	921 026	921 025
Rate revenue expected to collect (R thousands)	6	334 067	420 911	420 911	466 808	506 486		81 854	870 369	870 369
Expected cash collection rate (%)		84.2%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%	94.5%
Special rating areas (R thousands)	7									
Rebates, exemptions - indigent (R thousands)					3 063			10 490		
Rebates, exemptions - pensioners (R thousands)								6 969		
Rebates, exemptions - bona fide farm (R thousands)					6 963					
Rebates, exemptions - other (R thousands)								1 141 621		
Phase-in reductions/discounts (R thousands)										
Total rebates,exemptns,eductns,discs (R thousands)					10 026			1 159 080		

References

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4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

Gauteng: City Of Johannesburg(JHB) - Table SA11 Property Rates Summary

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
Valuation:	1									
Date of valuation:		20070701	20070701	20070701	20120701					
Financial year valuation used		yes	yes	yes	yes			0		
Municipal by-laws s6 in place? (Y/N)	2	yes	yes	yes	yes					
Municipal/assistant valuer appointed? (Y/N)		yes	yes	yes	yes					
Municipal partnership s38 used? (Y/N)		no	no	no	no					
No. of assistant valuers (FTE)	3	21	21	21	21					
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3	21	21	21	21					
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		yes	yes	yes	yes					
Implementation time of new valuation roll (mths)		36	24	12						
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (R millions)	5									
Municipality owned property value (R millions)										
Valuation reductions:										
Valuation reductions-public infrastructure (R millions)										
Valuation reductions-nature reserves/park (R millions)										
Valuation reductions-mineral rights (R millions)										
Valuation reductions-R15,000 threshold (R millions)										
Valuation reductions-public worship (R millions)										
Valuation reductions-other (R millions)										
Total valuation reductions: (R millions)										
Total value used for rating (R millions)	5									
Total land value (R millions)	5									
Total value of improvements (R millions)	5									
Total market value (R millions)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5									
Differential rates used? (Y/N)										
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R thousands)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R thousands)	6	4 934	5 539	5 876	7 255	7 255	7 255	7 816	8 253	8 707
Rate revenue expected to collect (R thousands)	6	4 579	5 130	5 212	6 892	6 892	6 892	7 425	7 841	8 272
Expected cash collection rate (%)		92.8%	92.6%	88.7%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Special rating areas (R thousands)	7									
Rebates, exemptions - indigent (R thousands)		12	15	17	15	15	15	34	36	38
Rebates, exemptions - pensioners (R thousands)		8	60	60	1	1	1	11	12	13
Rebates, exemptions - bona fide farm (R thousands)										
Rebates, exemptions - other (R thousands)		490	955	600	843	843	843	975	1 029	1 085
Phase-in reductions/discounts (R thousands)										
Total rebates,exemptns,eductns,discs (R thousands)		510	1 031	678	859	859	859	1 020	1 077	1 136

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
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3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

Gauteng: City Of Tshwane(TSH) - Table SA11 Property Rates Summary

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
Valuation:	1									
Date of valuation:		01/07/2007	01/07/2007	01/07/2007	01/07/2013					
Financial year valuation used		2008/09	2008/09	2008/09	2013/14			2013/14		
Municipal by-laws s6 in place? (Y/N)	2				Y			Y		
Municipal/assistant valuer appointed? (Y/N)					Y			Y		
Municipal partnership s38 used? (Y/N)					Y	Y	Y	Y	Y	Y
No. of assistant valuers (FTE)	3				25	25	25	25	25	25
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3				25	25	25	25	25	25
No. of external valuers (FTE)	3				1	1	1	1	1	1
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)					Y			Y		
Implementation time of new valuation roll (mths)					12			12		
No. of properties	5				581 554	581 554	581 554	603 064	603 064	603 064
No. of sectional title values	5				135 335	135 335	135 335	138 331	138 331	138 331
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations					74 496	74 496	74 496	74 496	74 496	74 496
No. of valuation roll amendments					74 496	74 496	74 496	74 496	74 496	74 496
No. of objections by rate payers					3 475	3 475	3 475	3 475	3 475	3 475
No. of appeals by rate payers					97	97	97	97	97	97
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (R millions)	5				261	261	261	261	261	261
Municipality owned property value (R millions)					6 579	6 579	6 579	6 579	6 579	6 579
Valuation reductions:										
Valuation reductions-public infrastructure (R millions)					609	609	609	609	609	609
Valuation reductions-nature reserves/park (R millions)					6	6	6	6	6	6
Valuation reductions-mineral rights (R millions)										
Valuation reductions-R15,000 threshold (R millions)					7 475	7 475	7 475	7 937	7 937	7 937
Valuation reductions-public worship (R millions)					3 186	3 186	3 186	3 323	3 323	3 323
Valuation reductions-other (R millions)					27 152	27 152	27 152	32 493	32 493	32 493
Total valuation reductions: (R millions)					38 428	38 428	38 428	44 368	44 368	44 368
Total value used for rating (R millions)	5				334 192	334 192	334 192	338 327	338 327	338 327
Total land value (R millions)	5									
Total value of improvements (R millions)	5									
Total market value (R millions)	5				341 386	341 386	341 386	344 582	344 582	344 582
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5				Y			Y		
Differential rates used? (Y/N)					Y			Y		
Limit on annual rate increase (s20)? (Y/N)					N	N	N	N	N	N
Special rating area used? (Y/N)					N	N	N	N	N	N
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)					Y			Y		
Fixed amount minimum value (R thousands)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R thousands)	6				4 464 238	4 461 688	4 461 688	4 888 154	5 278 768	5 700 589
Rate revenue expected to collect (R thousands)	6				4 241 026	4 238 604	4 238 604	4 643 746	5 014 830	5 415 559
Expected cash collection rate (%)										
Special rating areas (R thousands)	7									
Rebates, exemptions - indigent (R thousands)										
Rebates, exemptions - pensioners (R thousands)										
Rebates, exemptions - bona fide farm (R thousands)										
Rebates, exemptions - other (R thousands)										
Phase-in reductions/discounts (R thousands)										
Total rebates,exemptns,eductns,discs (R thousands)										

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

Gauteng: Ekurhuleni Metro(EKU) - Table SA11 Property Rates Summary

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
Valuation:	1									
Date of valuation:		20080701	20080701	20080701	20120701					
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3	1	1	1	2	2	2	3	3	3
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)										
No. of properties	5	566 328	576 783	580 316	550 944	552 558	552 558	552 558	552 558	552 558
No. of sectional title values	5	61 665	62 829	63 164	63 274	64 603	64 603	64 603	64 603	64 603
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		12 826	16 295	7 125						
No. of valuation roll amendments										
No. of objections by rate payers		82								
No. of appeals by rate payers										
No. of successful objections	8	82								
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (R millions)	5	11 147	11 184	11 158	21 545	22 497	22 497	22 497	22 497	22 497
Municipality owned property value (R millions)		5 542	5 372	5 309	2 866	747	747	747	747	747
Valuation reductions:										
Valuation reductions-public infrastructure (R millions)		2 787	2 796	3 347	5 386	6 749	6 749	6 749	6 749	6 749
Valuation reductions-nature reserves/park (R millions)					9					
Valuation reductions-mineral rights (R millions)										
Valuation reductions-R15,000 threshold (R millions)		8 730	8 796	7 931	8 865	7 996	7 996	7 996	7 996	7 996
Valuation reductions-public worship (R millions)		2 683	2 687	2 590	3 234	3 300	3 300	3 300	3 300	3 300
Valuation reductions-other (R millions)		78 566	79 167	70 434	79 789	71 963	71 963	71 963	71 963	71 963
Total valuation reductions: (R millions)		92 766	93 447	84 302	97 284	90 008	90 008	90 008	90 008	90 008
Total value used for rating (R millions)	5	275 072	279 764	371 629	348 807	446 857	446 857	446 857	446 857	446 857
Total land value (R millions)	5									
Total value of improvements (R millions)	5									
Total market value (R millions)	5	275 072	279 764	371 629	348 807	446 857	446 857	446 857	446 857	446 857
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)		No	No	No	No			No		
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No	No	No	No	No	No
Special rating area used? (Y/N)		No	No	No	No			No		
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R thousands)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R thousands)	6	2 556 571	2 732 224	2 970 180	3 540 077	4 076 900	4 076 900	4 552 230	4 552 230	4 552 230
Rate revenue expected to collect (R thousands)	6	2 377 611	2 540 969	2 762 268	3 292 271	3 791 517	3 791 517	4 233 574	4 233 574	4 233 574
Expected cash collection rate (%)		93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%
Special rating areas (R thousands)	7									
Rebates, exemptions - indigent (R thousands)		18 465	19 498	21 782	24 912	24 912	24 912	26 780	26 780	26 780
Rebates, exemptions - pensioners (R thousands)		18 076	37 108	39 398	44 382	44 382	44 382	47 710	47 710	47 710
Rebates, exemptions - bona fide farm (R thousands)										
Rebates, exemptions - other (R thousands)		48 444	40 406	23 810	42 409	26 603	26 603	28 598	28 598	28 598
Phase-in reductions/discounts (R thousands)										
Total rebates,exemptns,eductns,discs (R thousands)		84 984	97 012	84 990	111 703	95 896	95 896	103 088	103 088	103 088

References

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4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

Kwazulu-Natal: eThekwin(i)(ETH) - Table SA11 Property Rates Summary

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
Valuation:	1				20110701					
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3	35	30	100	40	40	40	40	40	40
No. of data collectors (FTE)	3	50	50	50	50	50	50	50	50	50
No. of internal valuers (FTE)	3	4	4	23	24	24	24	24	24	24
No. of external valuers (FTE)	3	6	6	6	5	5	5	5	5	5
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)					Yes					
Implementation time of new valuation roll (mths)										
No. of properties	5	364 090	371 379	505 437	505 437	505 437	509 082	509 082	505 437	509 082
No. of sectional title values	5	115 600	95 871	115 558	115 558	115 500	115 560	115 570	115 580	115 590
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		3	3	3	3	3	3	3	3	3
No. of valuation roll amendments					12 000	12 000	11 600	12 000	12 200	12 500
No. of objections by rate payers					97	97	100	120	120	120
No. of appeals by rate payers		410	112	85	15	15	10	20	20	20
No. of successful objections	8	363	100	87	97	97	97	97	95	100
No. of successful objections > 10%	8	27 404	18 962	125	61	61	61	60	55	60
Supplementary valuation		2 297 775 700	224 702 500					6 472 506 050	6 472 506 050	6 472 506 050
Public service infrastructure value (R millions)	5	1 456	152							
Municipality owned property value (R millions)										
Valuation reductions:										
Valuation reductions-public infrastructure (R millions)										
Valuation reductions-nature reserves/park (R millions)										
Valuation reductions-mineral rights (R millions)										
Valuation reductions-R15,000 threshold (R millions)										
Valuation reductions-public worship (R millions)										
Valuation reductions-other (R millions)										
Total valuation reductions: (R millions)										
Total value used for rating (R millions)	5	366 825		421 670				318 360	320 748	323 955
Total land value (R millions)	5									
Total value of improvements (R millions)	5									
Total market value (R millions)	5	366 825		421 670				437 938	451 076	466 864
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		No	No	No	No	No	No	No	No	No
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No	No	No	No	No	No
Special rating area used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fixed amount minimum value (R thousands)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R thousands)	6	4 070 801	4 353 757	4 625 172	5 007 906	5 007 906	4 644 028	5 352 283	5 753 704	6 185 232
Rate revenue expected to collect (R thousands)	6	4 070 801	4 353 757	4 625 172	5 007 906	5 007 906	4 644 028	5 352 283	5 753 704	6 185 232
Expected cash collection rate (%)		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special rating areas (R thousands)	7									
Rebates, exemptions - indigent (R thousands)		466 744	465 696	365 555	204 460	204 460	204 460	225 639	233 649	247 850
Rebates, exemptions - pensioners (R thousands)		126 881	102 919	306 895	321 486	321 486	321 486	231 864	367 382	346 840
Rebates, exemptions - bona fide farm (R thousands)										
Rebates, exemptions - other (R thousands)		478 348	595 627	585 385	1 059 896	1 059 896	1 059 896	1 346 497	1 337 939	1 490 310
Phase-in reductions/discounts (R thousands)										
Total rebates,exemptns,reductns,discs (R thousands)		1 071 973	1 164 242	1 257 835	1 585 842	1 585 842	1 585 842	1 804 000	1 938 970	2 085 000

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5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

Western Cape: Cape Town(CPT) - Table SA11 Property Rates Summary

Description	Ref	2010/11	2011/12	2012/13	Current year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year 2015/16	Budget Year 2016/17
Valuation:	1									
Date of valuation:		01/07/2009	01/07/2009	01/07/2009	01/07/2012					
Financial year valuation used		2010/2011	2011/2012	2012/2013	2013/2014			2014/2015		
Municipal by-laws s6 in place? (Y/N)	2	Y	Y	Y	Y			Y		
Municipal/assistant valuer appointed? (Y/N)		Y	Y	Y	Y			Y		
Municipal partnership s38 used? (Y/N)		N	N	N	N	N	N	N	N	N
No. of assistant valuers (FTE)	3	30	18	28	70	70	70	70	70	70
No. of data collectors (FTE)	3	33	32	33	68	68	68	68	68	68
No. of internal valuers (FTE)	3		19	29	31	31	31	31	31	31
No. of external valuers (FTE)	3		21	40	39	39	39	39	39	39
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Y	Y	Y	Y			Y		
Implementation time of new valuation roll (mths)										
No. of properties	5	780 000	780 000	783 000	803 427			825 000	835 000	845 000
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		2	3	2	3	3	3	3	3	3
No. of valuation roll amendments			104	185	30 570	30 570	30 570	1 202	2 000	20 000
No. of objections by rate payers		879	518	466	829	829	829	1 200	2 000	30 000
No. of appeals by rate payers		33	26	7	1 581	1 581	1 581	208	300	2 000
No. of successful objections	8		65	51	21 414	21 414	21 414	1 500	1 500	15 000
No. of successful objections > 10%	8		18	16	16 354	16 354	16 354	322	1 200	12 000
Supplementary valuation		2	3	2	3	3	3	3	3	3
Public service infrastructure value (R millions)	5									
Municipality owned property value (R millions)										
Valuation reductions:										
Valuation reductions-public infrastructure (R millions)										
Valuation reductions-nature reserves/park (R millions)										
Valuation reductions-mineral rights (R millions)										
Valuation reductions-R15,000 threshold (R millions)										
Valuation reductions-public worship (R millions)										
Valuation reductions-other (R millions)										
Total valuation reductions: (R millions)										
Total value used for rating (R millions)	5									
Total land value (R millions)	5									
Total value of improvements (R millions)	5									
Total market value (R millions)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5									
Differential rates used? (Y/N)										
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R thousands)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R thousands)	6	5 277 706	5 519 703	6 105 690	6 508 295			7 066 560		
Rate revenue expected to collect (R thousands)	6									
Expected cash collection rate (%)										
Special rating areas (R thousands)	7	81 410	89 508	106 869						
Rebates, exemptions - indigent (R thousands)		1 874	1 662	3 291	29 039			4 551		
Rebates, exemptions - pensioners (R thousands)		34 994	41 702	52 307	48 097			57 361		
Rebates, exemptions - bona fide farm (R thousands)		42 878	56 369	56 092	57 116			105 894		
Rebates, exemptions - other (R thousands)		762 197	797 529	917 555	840 322			906 205		
Phase-in reductions/discounts (R thousands)										
Total rebates,exemptns,eductns,discs (R thousands)		841 942	897 262	1 029 245	974 574			1 074 011		

References

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6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer